



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

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**SPECIAL NOTICE TO SECONDARY WHOLESALERS OF CIGARETTE
AND OTHER TOBACCO PRODUCTS
NEW REPORTING REQUIREMENTS EFFECTIVE JANUARY 2009**

The Michigan Tobacco Products Tax Act 327 of 1993 was amended on January 9, 2009 requiring licensed secondary wholesalers to report all purchases and sales made after January 9, 2009 on a monthly tobacco tax return. This return is due on or before the 20th of each calendar month for the prior month's activity. Effective immediately, make and retain copies of your tobacco and cigarette purchases and sales invoices dating back to January 9, 2009. In addition, include the Federal Employee Identification Number (FEIN) of the businesses from which you purchased or sold product.

The Michigan Department of Treasury is developing Secondary Wholesaler Cigarette and Secondary Wholesaler Other Tobacco Products Tax returns for you to complete electronically. Treasury will notify you when this feature is available.

Visit www.michigan.gov/tobaccotaxes for updates or contact the Tobacco Tax Unit at (517) 636-4630 if you have any questions.